



AUDIT REPORT — JUDICIAL BRANCH

Audit Report Released. The Auditor's Office released a report on the Iowa Judicial Branch for the year ended June 30, 2016.

Financial Reporting. The Generally Accepted Accounting Principles (GAAP) package is required to be submitted to the Iowa Department of Administrative Services – State Accounting Enterprise (DAS-SAE) by the first week of September each year. The audit found the accumulated depreciation was understated by \$108,916.

- **Recommendation.** The Judicial Branch should ensure the GAAP package information is complete and accurate.
- **Response.** An incorrect depreciation report was inadvertently used. The Judicial Branch will use the correct report for the current year.
- **Conclusion.** Response accepted.

More Information. The audit report is available on the Auditor of State's website at: https://auditor.iowa.gov/sites/default/files/audit_reports/1760-4440-0R00.pdf.

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